

**STATE OF WISCONSIN  
STATE ACCOUNTING MANUAL**

<b>SECTION:</b>	II Budgetary Accounting	<b>EFFECTIVE DATE:</b>	July 1, 1993
<b>SUB-SECTION:</b>	5 - Calendar Year Appropriations	<b>REVISION DATE:</b>	July 1, 1993
<b>SUBJECT:</b>	Policy and Procedure	<b>PAGE:</b>	1 of 1

**CALENDAR YEAR APPROPRIATIONS**

Appropriations that end as of December 31 of each year need to be manually closed out. The budget office or the State Controller's Office (SCO) will utilize the AP transaction to make the original appropriation inactive and revert the remaining budgetary balance to the fund. Two appropriation transactions are required to properly setup the new calendar year appropriation in WiSMART. One to enter the appropriation budgeted amount for the new year (AP transaction ) and one to set up the spending authority that was carried over from the old year (a modified AP transaction).

\*\*\*\*